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ACADIA PARISH COMMUNICATIONS DISTRICT

FINANCIAL REPORT

DECEMBER 31, 2001

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Release Date 8/14/02

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INDEPENDENT AUDITOR'S REPORT

The Honorable Ken Goss
and the Board of Commissioners of the
Acadia Parish Communications District
Crowley, Louisiana

We have audited the accompanying general purpose financial statements of the Acadia Parish Communications District, a component unit of the Acadia Parish Police Jury, as of December 31, 2001, and for the year then ended as listed in the table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Acadia Parish Communications District as of December 31, 2001, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

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The Honorable Ken Goss
and the Board of Commissioners of the
Acadia Parish Communications District

In accordance with Government Auditing Standards, we have also issued our report dated June 27, 2002 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purpose of additional analysis and are not a required part of the general purpose financial statements of the Acadia Parish Communications District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

BROUSSARD, POCHÉ, LEWIS & BREUX, L.L.P.

Crowley, Louisiana
June 27, 2002

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUP
December 31, 2001

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
ASSETS		
Cash and cash equivalents	\$ 196,753	\$ 270,706
Certificates of deposit	101,000	360,000
Receivables	24,593	39,673
Due from other governmental units	1,500	-
Land, building, and equipment	-	-
Due from other funds	2,657	2,165
Total assets	<u>\$ 326,503</u>	<u>\$ 672,544</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	\$ 36,494	\$ -
Due to other funds	2,165	2,657
Total liabilities	<u>\$ 38,659</u>	<u>\$ 2,657</u>
FUND EQUITY		
Investment in general fixed assets	\$ -	\$ -
Fund balances:		
Reserved for grant expenditures	2,318	-
Unreserved - undesignated	285,526	669,887
Total fund equity	<u>\$ 287,844</u>	<u>\$ 669,887</u>
Total liabilities and fund equity	<u>\$ 326,503</u>	<u>\$ 672,544</u>

See Notes to Financial Statements.

<u>Account Group</u> General Fixed Assets	<u>Totals</u> (Memorandum Only)	
	<u>2001</u>	<u>2000</u>
\$ -	\$ 467,459	\$ 470,608
-	461,000	280,000
-	64,266	50,859
-	1,500	-
398,794	398,794	345,350
-	4,822	4,690
<u>\$ 398,794</u>	<u>\$ 1,397,841</u>	<u>\$ 1,151,507</u>
\$ -	\$ 36,494	\$ 6,663
-	4,822	4,690
<u>\$ -</u>	<u>\$ 41,316</u>	<u>\$ 11,353</u>
\$ 398,794	\$ 398,794	\$ 345,350
-	2,318	2,318
-	955,413	792,486
<u>\$ 398,794</u>	<u>\$ 1,356,525</u>	<u>\$ 1,140,154</u>
<u>\$ 398,794</u>	<u>\$ 1,397,841</u>	<u>\$ 1,151,507</u>

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ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 2001

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>	
			<u>2001</u>	<u>2000</u>
Revenues:				
Charges for services	\$ 302,783	\$ 169,704	\$ 472,487	\$ 408,651
Intergovernmental	6,000	-	6,000	6,000
Interest	10,521	18,263	28,784	24,581
Other	118	-	118	442
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	\$ 319,422	\$ 187,967	\$ 507,389	\$ 439,674
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
Public safety:				
Salaries	\$ 29,932	\$ -	\$ 29,932	\$ 30,764
Employee benefits	10,465	-	10,465	2,278
Office	2,969	-	2,969	4,653
Insurance	5,680	-	5,680	4,657
Transportation	1,273	-	1,273	1,268
Collection fees	2,998	-	2,998	2,997
Equipment rental and repair	32,896	-	32,896	28,244
Contract services	95,066	-	95,066	94,296
Repairs and maintenance	3,177	-	3,177	3,569
E-911 line usage	65,541	-	65,541	65,487
Communications	3,822	-	3,822	3,384
Training and equipment	-	6,792	6,792	13,068
Other	23,492	-	23,492	20,896
Capital outlay	60,359	-	60,359	13,520
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	\$ 337,670	\$ 6,792	\$ 344,462	\$ 289,081
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of revenues over expenditures	\$ (18,248)	\$ 181,175	\$ 162,927	\$ 150,593
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses):				
Transfers from other funds	\$ -	\$ 6,607	\$ 6,607	\$ 7,309
Transfers to other funds	-	(6,607)	(6,607)	(7,309)
	<hr/>	<hr/>	<hr/>	<hr/>
Total other sources	\$ -	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of revenues and other sources over expenditures and other uses	\$ (18,248)	\$ 181,175	\$ 162,927	\$ 150,593
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance, beginning	306,092	488,712	794,804	644,211
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance, ending	\$ 287,844	\$ 669,887	\$ 957,731	\$ 794,804
	<hr/>	<hr/>	<hr/>	<hr/>

See Notes to Financial Statements.
See Notes to Financial Statements.

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 2001

	General Fund			Actual 2000 (Memorandum Only)
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	
Revenues:				
Charges for services	\$ 298,455	\$ 302,783	\$ 4,328	\$ 301,288
Intergovernmental	-	6,000	6,000	6,000
Interest	11,300	10,521	(779)	10,080
Other	12,400	118	(12,282)	4
Total revenues	<u>\$ 322,155</u>	<u>\$ 319,422</u>	<u>\$ (2,733)</u>	<u>\$ 317,372</u>
Expenditures:				
Current:				
Public safety:				
Salaries	\$ 28,930	\$ 29,932	\$ (1,002)	\$ 30,764
Employee benefits	9,404	10,465	(1,061)	2,278
Office	4,000	2,969	1,031	4,653
Insurance	4,500	5,680	(1,180)	4,657
Transportation	1,350	1,273	77	1,268
Collection fees	-	2,998	(2,998)	2,997
Equipment rental and repair	37,206	32,896	4,310	28,244
Contract services	95,000	95,066	(66)	94,296
Repairs and maintenance	3,000	3,177	(177)	3,569
E-911 line usage	66,500	65,541	959	65,487
Communications	4,000	3,822	178	3,384
Training and equipment	-	-	-	-
Other	28,492	23,492	5,000	20,896
Capital outlay	61,000	60,359	641	7,831
Total expenditures	<u>\$ 343,382</u>	<u>\$ 337,670</u>	<u>\$ 5,712</u>	<u>\$ 270,324</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ (21,227)</u>	<u>\$ (18,248)</u>	<u>\$ 2,979</u>	<u>\$ 47,048</u>
Other financing sources (uses):				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-
Total other sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of revenues and other sources over expenditures and other uses (subtotals forward)	<u>\$ (21,227)</u>	<u>\$ (18,248)</u>	<u>\$ 2,979</u>	<u>\$ 47,048</u>

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET(GAAP BASIS) AND ACTUAL-
ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 2001

<u>Special Revenue Funds</u>			Actual 2000 (Memorandum Only)
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	
\$ 150,700	\$ 169,704	\$ 19,004	\$ 107,363
-	-	-	-
18,100	18,263	163	14,501
-	-	-	438
<u>\$ 168,800</u>	<u>\$ 187,967</u>	<u>\$ 19,167</u>	<u>\$ 122,302</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
6,550	6,792	(242)	13,068
-	-	-	-
-	-	-	-
-	-	-	5,689
<u>\$ 6,550</u>	<u>\$ 6,792</u>	<u>\$ (242)</u>	<u>\$ 18,757</u>
\$ 162,250	\$ 181,175	\$ 18,925	\$ 103,545
\$ 7,300	\$ 6,607	\$ (693)	\$ 7,309
(7,300)	(6,607)	693	(7,309)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 162,250</u>	<u>\$ 181,175</u>	<u>\$ 18,925</u>	<u>\$ 103,545</u>

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
ALL GOVERNMENTAL FUND TYPES (CONTINUED)
Year Ended December 31 ,2000

	<u>General Fund</u>			<u>Actual 2000 (Memorandum Only)</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	
Excess (Deficiency) of revenues and other sources over expenditures and other uses (subtotals forwarded)	\$ (21,227)	\$ (18,248)	\$ 2,979	\$ 47,048
Fund balance, beginning	<u>259,044</u>	<u>306,092</u>	<u>47,048</u>	<u>259,044</u>
Fund balance, ending	<u>\$ 237,817</u>	<u>\$ 287,844</u>	<u>\$ 50,027</u>	<u>\$ 306,092</u>

See Notes to Financial Statements.

<u>Special Revenue Funds</u>			Actual 2000 (Memorandum Only)
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	
\$ 162,250	\$ 181,175	\$ 18,925	\$ 103,545
336,916	488,712	151,796	385,167
<u>\$ 499,166</u>	<u>\$ 669,887</u>	<u>\$ 170,721</u>	<u>\$ 488,712</u>

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The Acadia Parish Communications District was created pursuant to the directions of an ordinance of the Acadia Parish Police Jury and was established for the purpose of creating and maintaining an enhanced 911 emergency service. The District is governed by seven commissioners. These seven commissioners are referred to as the Board of Commissioners and are appointed by the parish police jury. The Board of Commission members are not compensated.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. Subsequently, GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

In conformance with GASB Codification Section 2100, the District is a component unit of the Acadia Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Police Jury, the general government services provided by that governmental unit, and other governmental units that comprise the governmental reporting entity.

A. Fund accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Resources are accounted for in these individual funds based upon the purpose for which they are spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Funds

General Fund:

The General Fund is the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in other funds.

NOTES TO FINANCIAL STATEMENTS

Special Revenue Funds:

Special revenue funds are used to account for the proceeds of specific sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

B. General fixed assets and general long-term debt

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. These assets are recorded as expenditures in the governmental fund types when purchased. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the governmental funds.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

C. Basis of accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except for principal and interest on general long-term debt which is recognized when due.

Those revenues susceptible to accrual include the surcharges collected.

NOTES TO FINANCIAL STATEMENTS

D. Budget practices

Budgets and budgetary accounting:

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Secretary-Treasurer submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is then legally enacted through passage of an ordinance. During the year, amendments are also legally enacted through the passage of an ordinance.
4. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
5. All budget appropriations lapse at year-end.
6. The budgets are amended by resolutions adopted by the Board of Commissioners.

The District does not use encumbrance accounting.

The budgets as presented for December 31, 2001 are as amended by the District.

E. Vacation and sick leave

The Acadia Parish Communications District does not have a formal policy on vacation and sick leave. No liability has been recorded in the financial statements.

F. Cash and cash equivalents

For reporting purposes, cash and cash equivalents include demand deposits and certificates of deposit with an original maturity of 90 days or less.

NOTES TO FINANCIAL STATEMENTS

G. Total columns on statements

The total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2. Cash and Interest-bearing Deposits

For reporting purposes, cash and investments include cash, demand deposits, time deposits, and government backed mortgage securities. The District may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or any other federally insured investment. The District may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount.

Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times be equal to the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a custodial bank that is mutually acceptable to the parties involved. The following is a summary of cash and cash equivalents at December 31, 2001, with the related federal deposit insurance and pledged securities:

	<u>Bank Balance</u>	<u>FDIC Insurance</u>	<u>Balance Uninsured</u>
Checking	\$ 465,902	\$ 100,000	\$ 365,902
Certificates of deposit	<u>101,000</u>	<u>100,000</u>	<u>1,000</u>
	<u>\$ 566,902</u>	<u>\$ 200,000</u>	\$ 366,902
Securities pledged and held by the custodial bank in the bank's name (Category III)			<u>908,937</u>
(Excess) of FDIC insurance plus pledged securities over cash			<u>\$(542,035)</u>

NOTES TO FINANCIAL STATEMENTS

Note 3. Pension Plan

Plan description:

The Parochial Employee Retirement System of Louisiana (the System) is a multiple-employee, public employee retirement system (PERS) as established and provided for by R.S. 11:1731 of the Louisiana Revised Statutes (LRS). The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the District are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average compensation multiplied by the employee's years of credited service. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The Parochial Employees Retirement System of Louisiana issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, 5420 Corporate Boulevard, Suite 103, Baton Rouge, Louisiana 70808.

Funding policy:

Plan members are required to contribute 9.50 percent of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. The contribution requirements of plan members and the District are established and may be amended by the System's Board of Trustees. The employee's contributions to the System for the years ended December 31, 2001 and 2000 were \$2,272 and \$2,352, respectively. The District's contributions to the System for the years ended December 31, 2001 and 2000, were \$1,855 and \$1,919 respectively, equal to the required contribution for each year.

NOTES TO FINANCIAL STATEMENTS

Note 4. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Land and Buildings</u>	<u>Equipment</u>	<u>Total</u>
Balance, December 31, 2000	\$ 63,368	\$281,982	\$345,350
Additions	54,000	10,969	64,969
Reductions	<u>-</u>	<u>(11,526)</u>	<u>(11,526)</u>
Balance, December 31, 2001	<u>\$117,368</u>	<u>\$281,425</u>	<u>\$398,793</u>

Note 5. Receivables

The following is a summary of receivables at December 31, 2001:

	<u>General Fund</u>	<u>Special Revenue</u>
Surcharge revenue	\$ 24,541	\$ 38,123
Accrued interest	<u>52</u>	<u>1,550</u>
	<u>\$ 24,593</u>	<u>\$ 39,673</u>

Note 6. Operating Leases

In January 1998, the District entered into an agreement for the lease of alpha numeric pagers for a period of thirty-six months at \$4.65 per pager per month. The lease was renewed in January 2001 for thirty-six months at \$5.15 per pager per month. For the years ended December 31, 2001 and 2000, the related expense totaled \$27,672 and \$20,190, respectively.

In August 1993, the District also entered into an agreement for the rental of a copier for \$153 per month. In September 1999, the copier lease was renewed for three years at a new rate of \$109 per month. For the years ended December 31, 2001 and 2000, the related expense totaled \$1,188 and \$1,304, respectively.

NOTES TO FINANCIAL STATEMENTS

Note 7. Grant

In January 1995, the Acadia Parish Communications District received a grant in the amount of \$9,500 through the Acadia Parish Police Jury from the Department of Federal Emergency Management Assistance which was passed through the Louisiana Department of Military Affairs. This RACES grant was for an amateur radio program to be used as a replacement in case of emergencies. At December 31, 2001, the District has no expenditures in connection with this grant, leaving a balance of \$2,318 which is reserved for future expenditures.

Note 8. Wireless E911 Service Status

During the fiscal years 2001 and 2000, the District received \$150,700 and \$106,255, respectively, in revenue to be used in the implementation of wireless E911 service. During the two years, there were no expenditures of money derived from the E911 service charge. As of December 31, 2001, the District is in the process of evaluating its equipment needs in order to implement wireless E911 service.

SPECIAL REVENUE FUNDS

WIRELESS TECHNOLOGY FUND - to account for the proceeds and disbursements of revenues received by collection of service charges from cellular and two-way telecommunications service subscribers.

ROAD IDENTIFICATION FUND - to account for the proceeds and disbursements of grant revenues received from a cooperative endeavor agreement with the Rayne-Branch Hospital Service District of Acadia Parish.

TRAINING AND EQUIPMENT FUND - to account for the proceeds and disbursements of grant revenues received from a cooperative endeavor agreement with the Rayne-Branch Hospital Service District of Acadia Parish.

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2001

ASSETS	Wireless Technology Fund	Road Identification Fund	Training and Equipment Fund	Totals	
				2001	2000
Cash	\$ 180,191	\$ 43,730	\$ 46,785	\$ 270,706	\$ 308,634
Certificates of deposit	250,000	10,000	100,000	360,000	160,000
Accounts receivable	38,123	-	-	38,123	19,140
Due from other funds	2,165	-	-	2,165	2,165
Accrued interest receivable	-	-	1,550	1,550	1,298
Total assets	<u>\$ 470,479</u>	<u>\$ 53,730</u>	<u>\$ 148,335</u>	<u>\$ 672,544</u>	<u>\$ 491,237</u>
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ 2,657	\$ 2,657	\$ 2,525
Accounts payable	-	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,657</u>	<u>\$ 2,657</u>	<u>\$ 2,525</u>
FUND BALANCE	<u>470,479</u>	<u>53,730</u>	<u>145,678</u>	<u>669,887</u>	<u>488,712</u>
Total liabilities and fund balance	<u>\$ 470,479</u>	<u>\$ 53,730</u>	<u>\$ 148,335</u>	<u>\$ 672,544</u>	<u>\$ 491,237</u>

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Year Ended December 31, 2001

	Wireless Technology Fund	Road Identification Fund	Training and Equipment Fund	Totals	
				2001	2000
Revenues:					
Charges for services	\$ 169,704	\$ -	\$ -	\$ 169,704	\$ 107,363
Interest	9,267	1,598	7,398	18,263	14,501
Other	-	-	-	-	438
Total revenues	\$ 178,971	\$ 1,598	\$ 7,398	\$ 187,967	\$ 122,302
Expenditures:					
Current:					
Public safety:					
Training and equipment	\$ 1,650	\$ -	\$ 5,142	\$ 6,792	\$ 13,068
Capital outlay	-	-	-	-	5,689
Total expenditures	\$ 1,650	\$ -	\$ 5,142	\$ 6,792	\$ 18,757
Excess (deficiency) of revenues over expenditures	\$ 177,321	\$ 1,598	\$ 2,256	\$ 181,175	\$ 103,545
Other sources (uses):					
Transfers from other funds	\$ -	\$ 6,607	\$ -	\$ 6,607	\$ 7,309
Transfers to other funds	-	-	(6,607)	(6,607)	(7,309)
Total other sources (uses)	\$ -	\$ 6,607	\$ (6,607)	\$ -	\$ -
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 177,321	\$ 8,205	\$ (4,351)	\$ 181,175	\$ 103,545
Fund balances, beginning	293,158	45,525	150,029	488,712	385,167
Fund balance, ending	\$ 470,479	\$ 53,730	\$ 145,678	\$ 669,887	\$ 488,712

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

SPECIAL REVENUE FUNDS
WIRELESS TECHNOLOGY FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Actual 1999</u>
Revenues:				
Interest	\$ 9,200	\$ 9,267	\$ 67	\$ 6,456
Charges for services	150,700	169,704	19,004	107,363
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	\$ 159,900	\$ 178,971	\$ 19,071	\$ 113,819
Expenditures:				
Current:				
Public safety:				
Training and equipment	-	1,650	(1,650)	1,107
	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	\$ 159,900	\$ 177,321	\$ 17,421	\$ 112,712
Fund balance, beginning	180,446	293,158	112,712	180,446
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance, ending	<u>\$ 340,346</u>	<u>\$ 470,479</u>	<u>\$ 130,133</u>	<u>\$ 293,158</u>

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

SPECIAL REVENUE FUNDS
ROAD IDENTIFICATION FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Actual 1999</u>
Revenues:				
Interest	\$ 1,600	\$ 1,598	\$ (2)	\$ 1,438
Expenditures:				
Current:				
Public safety:				
Training and equipment	-	-	-	2,420
Excess (deficiency) of revenue over expenditures	\$ 1,600	\$ 1,598	\$ (2)	\$ (982)
Other sources:				
Transfers from other funds	7,300	6,607	(693)	7,309
Excess (deficiency) of revenues and other sources over expenditures and other sources	\$ 8,900	\$ 8,205	\$ (695)	\$ 6,327
Fund balance, beginning	39,198	45,525	6,327	39,198
Fund balance, ending	<u>\$ 48,098</u>	<u>\$ 53,730</u>	<u>\$ 5,632</u>	<u>\$ 45,525</u>

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

SPECIAL REVENUE FUNDS
TRAINING AND EQUIPMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Actual 1999</u>
Revenues:				
Interest	\$ 7,300	\$ 7,398	\$ 98	\$ 6,607
Other	-	-	-	438
Total revenues	<u>\$ 7,300</u>	<u>\$ 7,398</u>	<u>\$ 98</u>	<u>\$ 7,045</u>
Expenditures:				
Current:				
Public safety:				
Training and equipment	\$ 6,550	\$ 5,142	\$ 1,408	\$ 9,541
Appropriations - Acadia Parish Sheriff's office	-	-	-	-
Capital Outlay	-	-	-	5,689
Total expenditures	<u>\$ 6,550</u>	<u>\$ 5,142</u>	<u>\$ 1,408</u>	<u>\$ 15,230</u>
Deficiency of revenues over expenditures	\$ 750	\$ 2,256	\$ 1,506	\$ (8,185)
Other uses:				
Transfer to other funds	<u>(7,300)</u>	<u>(6,607)</u>	<u>693</u>	<u>(7,309)</u>
Deficiency of revenues over expenditures and other uses	\$ (6,550)	\$ (4,351)	\$ 2,199	\$ (15,494)
Fund balance, beginning	<u>165,523</u>	<u>150,029</u>	<u>(15,494)</u>	<u>165,523</u>
Fund balance, ending	<u><u>\$ 158,973</u></u>	<u><u>\$ 145,678</u></u>	<u><u>\$ (13,295)</u></u>	<u><u>\$ 150,029</u></u>



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Larry G. Broussard, CPA* 1996
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Ken Goss
and the Board of Commissioners of the
Acadia Parish Communications District
Crowley, Louisiana

We have audited the financial statements of Acadia Parish Communications District as of and for the year ended December 31, 2001 and have issued our report thereon dated June 27, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Acadia Parish Communications District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests did not disclose any instances of noncompliance that are required to be reported under Government Auditing Standards.

The Honorable Ken Goss
and the Board of Commissioners of the
Acadia Parish Communications District

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Acadia Parish Communications District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect Acadia Parish Communications District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings and questioned costs as item 2001-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However we considered the reportable condition described above, Item 2001-1, to be a material weakness.

This report is intended for the information of management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Broussard, Roché, Lewis & Breaux, L.L.P.

Crowley, Louisiana
June 27, 2002

ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2001

We have audited the financial statements of Acadia Parish Communications District as of and for the year ended December 31, 2001, and have issued our report thereon dated June 27, 2002. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2001 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ☒ Yes ☐ No Reportable Conditions ☒ Yes ☐ No

Compliance

Compliance Material to Financial Statements ☐ Yes ☒ No

b. Federal Awards

The District did not receive any federal awards for the year ended December 31, 2001.

Section II Financial Statement Findings

2001-1 Segregation of Duties

Finding: In reviewing the internal control structure, we noted inadequate segregation of duties existed. The general accounting and general ledger function is not separate from custody and control over assets.

Cause: Inadequate segregation of duties exists due to the limited number of personnel performing administrative functions.

Recommendation and Response: The Board has evaluated this inadequacy and concluded the related costs versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate segregation.

Questioned costs: \$-0-

Section III Federal Award Findings and Questioned Costs

The District did not receive any federal awards for the year ended December 31, 2001.

**ACADIA PARISH COMMUNICATIONS DISTRICT
ACADIA PARISH POLICE JURY**

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 2001**

I. Internal Control and Compliance Material to the Financial Statements

00-1 Segregation of Duties

Finding: In reviewing the internal control structure, we noted inadequate segregation of duties. The general accounting and general ledger function is not separate from custody and control over assets.

Current status: We noted the same inadequate segregation of duties in the current year as item 2001-1 and, as in the previous year, the District's Board feels that it has provided for as much segregation of duties as is cost-beneficial to the District at this time.

II. Internal Control and Compliance Material to Federal Awards

The prior year's report did not disclose any findings relative to federal awards.

III. Management Letter

The prior year's report did not include a management letter.

ACADIA PARISH COMMUNICATIONS DISTRICT

**MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2001**

Section I. Internal Control and Compliance Material to the Financial Statements

2001-1 Segregation of Duties

Finding: In reviewing the internal control over financial reporting, we noted that there was an inadequate segregation of duties. The general accounting and general ledger function is not separate from custody and control over assets.

Response: The Board has evaluated this inadequacy and concluded that the related costs versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate segregation.

Section II. Internal Control and Compliance Material to Federal Awards

The District did not receive any federal awards for the year ended December 31, 2001.

Section III. Management Letter

The current year report does not include a management letter.

Responsible party: Mary T. Richard, Secretary-Treasurer